

WOODBIDGE SCHOOL DISTRICT
AGREED-UPON PROCEDURES ON CONSTRUCTION PROJECTS
FOR THE YEAR ENDED JUNE 30, 2005

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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Dr. Kevin E. Carson
Woodbridge School District
P.O. Box 869
Greenwood, Delaware 19950

Subject: Woodbridge School District Construction Projects

We have performed the procedures enumerated below, which were agreed to by Woodbridge School District; State of Delaware Auditor of Accounts; and the State of Delaware, Department of Education; solely to assist the specified parties with respect to determining the District's compliance with criteria from the State of Delaware Department of Education School Construction Technical Assistance Manual, the Delaware Code and the State of Delaware Budget and Accounting Manual relative to the school construction projects administered by their District for the year ended June 30, 2005, included in Exhibit A. Woodbridge School District's management is responsible for compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with *Government Auditing Standards* [GAS (2003)] issued by the Comptroller General of the United States and the attestation standards established by the American Institute of Certified Public Accountants that have been incorporated by the GAS (2003). The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Determine whether the school district complied with any recommendations made in the prior fiscal year's construction project engagement.

There were no prior year recommendations on the Independent Accountant's Report on Applying Agreed-upon Procedures for the fiscal year ended June 30, 2004.

2. Complete the State of Delaware Auditor of Accounts construction program and project checklists to determine whether the school district's construction project records and files were in compliance and expenditures were made in accordance with the intent of the project scope mandated by the General Assembly, the Department of Education and the Local Board of Education.

Our procedures disclosed no instances of noncompliance that resulted in findings and recommendations.

3. Be alert to situations or transactions that could be indicative of fraud, illegal acts, and violations of provisions of contracts or grant agreements, and abuse or misuse of State funds.

During completion of the construction program and project checklists, no fraud, illegal acts, and violations of provisions of contracts or grant agreements, and abuse or misuse of State funds were noted.

4. Prepare the school district's Schedule of Construction Projects Inspected for Fiscal Year 2005.

See Exhibit A.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the District's compliance with criteria from the State of Delaware Department of Education School Construction Technical Assistance Manual, the Delaware Code and the State of Delaware Budget and Accounting Manual. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Woodbridge School District management and Board Members, Department of Education, Office of the Governor, Office of the Controller General, Office of the Attorney General, Office of the Budget, Department of Finance, and Office of Auditor of Accounts, and is not intended to be and should not be used by anyone other than these specified parties. However, under 29 Del. C., Section 10002 (d), this report is a public record and its distribution is not limited.

Georgetown, Delaware
February 14, 2006

EXHIBIT A

**WOODBIDGE SCHOOL DISTRICT
SCHEDULE OF CONSTRUCTION PROJECTS INSPECTED
FOR THE YEAR ENDED JUNE 30, 2005**

PROJECT NAME	YEAR	ORIGINAL FUNDING AMOUNT	DEAUTH./ FUNDING AMOUNT	TOTAL PROJ. FUND. LIFE TO DATE	EXPENDED CURRENT FY	EXPENDED PRIOR FY	TOTAL PROJ. EXPEND. LIFE TO DATE	TOTAL UNSPENT
Construct New Middle School	2002	\$ 1,760,600	\$ -	\$ 1,760,600	\$ 129,272	\$ 1,631,328	\$ 1,760,600	\$ -
	2003	9,293,200	-	9,293,200	618,572	8,674,628	9,293,200	-
	2004	1,600,000	(65,000)	1,535,000	330,888	1,166,256	1,497,144	37,856
Construct New Agriculture	2003	750,000	65,000	815,000	44,954	718,101	763,055	51,945
New Fields	2005	2,958,000	-	2,958,000	187,997	-	187,997	2,770,003
Renovated Fields	2005	785,000	-	785,000	44,710	-	44,710	740,290
Renovated Troop 5	2005	338,000	-	338,000	8,757	-	8,757	329,243
TOTALS		\$ 17,484,800	\$ -	\$ 17,484,800	\$ 1,365,150	\$ 12,190,313	\$ 13,555,463	\$ 3,929,337

See independent accountant's report on applying agreed-upon procedures.